

# HOUSE . . . . . No. 3491

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## The Commonwealth of Massachusetts

PRESENTED BY:

**Daniel K. Webster**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act to freeze the rate and valuation of taxes on real property.

PETITION OF:

NAME:

Daniel K. Webster

DISTRICT/ADDRESS:

6th Plymouth

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT TO FREEZE THE RATE AND VALUATION OF TAXES ON REAL PROPERTY.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. The town may provide, by bylaw, a freeze on the rate and valuation of taxes  
2 on real property for any person who is sixty-five (65) years or older.

3           The property taxes must have been imposed upon a residence that was occupied by the person  
4 claiming a freeze on the rate and valuation of taxes on real property as a principal place of  
5 residence as of the time of filing.

6           No claimant shall receive a freeze on the rate and valuation of taxes on real property on more  
7 than one residence in any year.

8           The confinement of the person to a hospital, nursing home, boarding home, or adult family home  
9 shall not disqualify the claim of a freeze on the rate and valuation of taxes on real property if:

10           (a)   The residence is temporarily unoccupied (minimum 3 months);

11           (b)   The residence is occupied by a spouse and/or a person financially dependent on the  
12 claimant for support; or

13           (c)   The residence is rented for the purpose of paying nursing home, hospital, boarding  
14 home, or adult family home costs.

15           The person claiming a freeze on the rate and valuation of taxes on real property must have  
16 owned as a principle residence at the time of filing, in fee, as a life estate, the residence on which  
17 the property taxes have been imposed or if the person claiming a freeze on the rate and valuation  
18 of taxes on real property lives in a cooperative housing association, corporation, or partnership,  
19 such person must own a share therein representing the unit or portion of the structure in which he  
20 or she resides. For purposes of this Act, a residence owned by a marital community or owned by  
21 co-tenants shall be deemed to be owned by each spouse or co-tenant, and any lease for life shall  
22 be deemed a life estate.

23 The person claiming a freeze on the rate and valuation of taxes on real property must be sixty-  
24 five years of age or older on December 31st of the year in which a freeze on the rate and  
25 valuation of taxes on real property claim is filed, PROVIDED, that any surviving spouse of a  
26 person who was receiving a freeze on the rate and valuation of taxes on real property at the time  
27 of the person's death shall qualify if the surviving spouse is sixty years of age or older and  
28 otherwise meets the requirements of this Act.

29 This Act does not apply to subsequent improvements to the property in the year in which the  
30 improvements are made. Subsequent improvements to the property shall be added to the value  
31 otherwise determined under this Act at their true and fair value in the year in which they are  
32 made.

33 The primary residence shall not contain more than five contiguous acres of land immediately  
34 surrounding such residence.

35 The Assessors shall provide application forms for a freeze on the rate and valuation of taxes on  
36 real property granted by this Act which shall require such information as may be necessary to  
37 determine the initial and continuing eligibility of the owner for a freeze on the rate and valuation  
38 of taxes on real property.

39 A claimant must not owe any delinquent taxes on the residence for previous years.